

Exhibit 15



CHRISTENSEN GROUP LTD



FAX TO: DOROTHY McNAMARA

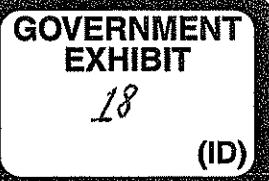
FROM: JENNIFER ZIEGLER
CHRISTENSEN GROUP

DATE: NOVEMBER 12, 1997

Following please find an invoice for the Christmas party. Please forward this to Viktor so that he can wire us the money. We need to send deposits immediately because we only have one month left.

Please call me if you have any questions.

Thank you.



39 EAST 67TH STREET, NEW YORK CITY 10021 212-396-2020 FAX 212-396-4242 EMAIL: jtc ltd@aol.com

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CHRISTENSEN GROUP LTD

Turnstar Ltd
P O Box N-777
EP Taylor Drive
Lyford Cay
Nassau, Bahamas

Invoice Number: 9793-387

Date: November 12, 1997

INVOICE

PEAK HOUSE

CHRISTMAS PARTY

For a seven course dinner @ \$1,000.00 per person	\$100,000.00
For wine, champagne, mixed drinks and after dinner drinks	\$ 50,000.00
For rental of party chairs, tables, fine crystal and silver flatware	\$ 38,000.00
For two waiters per table @ \$300.00 per waiter	\$ 7,200.00
For piano player during cocktails and dinner	\$ 8,700.00
To supply balloons and labor to fill conservatory ceiling and to hang snowflakes	\$ 4,272.00

This estimate is subject to change and is based on a 100 person head count and 12 round tables. If final head count is less we will credit your account for the difference.

TOTAL: \$208,172.00

****DUE TO SHORT AMOUNT OF TIME LEFT PLEASE REMIT 100% DEPOSIT ****